IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 14621 of 2004
with
SPECIAL CIVIL APPLICATIONs No.12852 & No.14287 of 2004

For Approval and Signature:

HON'BLE MR.JUSTICE JAYANT PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

DEVCHANDBHAI DAYALBHAI PATEL

Versus

REGIONAL TRANSPORT OFFICER

Appearance:

1. Special Civil Application No. 14621 of 2004
MR DK NAKRANI for Petitioner No. 1
MR PRADIP BHATE, Ld. AGP for Respondent No. 1
RULE SERVED BY DS for Respondent No. 2

2. Special Civil Application No. 12852 of 2004
MR DK NAKRANI for Petitioner No. 1
MR PRADIP BHATE, Ld. AGP for Respondent No. 1

3. Special Civil Application No. 14287 of 2004
MR DK NAKRANI for Petitioner No. 1
MR PRADIP BHATE, Ld. AGP for Respondent No. 1

CORAM : HON'BLE MR.JUSTICE JAYANT PATEL

Date of decision: 09/02/2005

COMMON ORAL JUDGEMENT

Mr.Bhate, learned AGP appearing for the State Authorities, states that the tax demand notices will be issued to the concerned petitioner within a period of three weeks from today.

After such notice is served upon the petitioner, as the alternative remedy is available of preferring appeal, Mr.Nakrani, learned Counsel for the petitioners, prays that the petitioners may be permitted to approach before the Appellate Authority.

In the above circumstances, all the petitions are disposed of with the directions to the respondent State Authorities to serve the tax demand notice as per the statement made by the learned AGP and as and when such notices are served, the concerned petitioner shall be at liberty to prefer appeal in accordance with law before the appropriate Authority. The disposal of these petitions shall not operate as a bar to the concerned petitioners in pursuing the remedy of appeal. Subject to aforesaid direction, rule discharged. I. R. vacated.

9.2.2005 (Jayant Patel, J.)

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